

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA

Plaintiff,

v.

TIMOTHY LEE BERGSMA, et al.,

Defendants.

No. 2:23-cv-1483

**ORDER REGARDING
DISCLAIMER OF INTEREST
AND STIPULATION OF
DISMISSAL**

Plaintiff the United States and Defendants Employee Painters Trust Health and Welfare Fund, Western Glaziers Retirement Trust Fund, and Western Washington Apprenticeship and Training Trust (collectively the "Trusts"), hereby stipulate as follows:

1. The United States commenced this action on September 22, 2023, and named the Trusts as defendants pursuant to 26 U.S.C. § 7403(b) because the United States believed the Trusts may claim an interest in two parcels real property at issue in this action located at:

a. **Property 1:** 31915 N.E. 114th Place, Carnation, Washington, described more specifically as bearing King County Parcel Number 404660-0650 with the following legal description:

LOT 213, LAKE MARCEL NO. 2, ACCORDING TO THE PLAT THEREOF, RECORDED IN VOLUME 76 OF PLATS, PAGE(S) 58 THROUGH 61, IN KING COUNTY, WASHINGTON; TOGETHER WITH A PORTION OF LOT 212 OF SAID PLAT, DESCRIBED AS FOLLOWS: BEGINNING AT THE NORTHWEST CORNER OF SAID LOT 212; THENCE SOUTHWESTERLY ALONG THE WESTERLY LINE OF SAID LOT 57 FEET TO THE POINT OF BEGINNING; THENCE EASTERLY AT THE RIGHT ANGLES TO SAID WESTERLY LINE 6 FEET; THENCE SOUTHWESTERLY 43 FEET MORE OR LESS TO A POINT ON THE WESTERLY LINE OF SAID LOT THAT BEARS 123.89 FEET NORTHEASTERLY FROM THE SOUTHWEST CORNER THEREOF; THENCE NORTHEASTERLY ALONG SAID WESTERLY LINE TO THE POINT OF BEGINNING; (ALSO KNOWN AS LOT A OF KING COUNTY LOT LINE ADJUSTMENT NO. 8812014 RECORDED UNDER RECORDING NUMBER 8902061160).

See ECF No. 1 at 9-10.

- b. **Property 2:** 1010 225th Street, Ocean Park, Washington, described more specifically as bearing Pacific County Parcel number 74036002201, with the following legal description:

THE WEST HALF OF LOT 1, BLOCK 2, MATTHEWS PLAT, GOVERNMENT LOT 4, SECTION 4, TOWNSHIP 11 NORTH OF RANGE 11 WEST OF W.M., PACIFIC COUNTY, WASHINGTON, ACCORDING TO THE PLAT THEREOF ON FILE IN THE OFFICE OF THE PACIFIC COUNTY AUDITOR.

2. The Trusts, through their attorney Michael Urban, from the Urban Law Firm, murban@theurbanlawfirm.com, received the complaint filed in this action and waive service of the summons and complaint.
3. In *Employee Painters' Trust et al v. Issaquah Glass Inc et al*, Case No. 2:14-mc-00048-RSL, (W.D. Wa), the Trusts obtained a judgment against Timothy Bergsma in the amount of \$334,866.53. *See Id.* at ECF No. 8.
4. The Trusts have not answered, otherwise responded, or filed a summary judgment motion to the United States' complaint in this action. *See* Docket Generally.

5. The Trusts hereby disclaim all interests in real property commonly described as 31915 N.E. 114th Place, Carnation, Washington, described in paragraph 2.a.

6. The Trusts hereby disclaim all interests in real property, commonly described as 1010 225th Street, Ocean Park, Washington, described in paragraph 2.b.

WHEREFORE,

A. The Trusts, having no right, title, or interest in the real properties that are the subject of this litigation, are dismissed from this action pursuant to Federal Rules of Civil Procedure 41(a)(1)(A).

B. The United States and Trusts shall each bear their own costs and attorney's fees in connection with this case.

Respectfully submitted this 18th day of December 2023.

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Khashayar Attaran
KHASHAYAR ATTARAN
Trial Attorney, Tax Division
U.S. Department of Justice
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Dated: December 18, 2023


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ington Apprenticeship and Training Trust*

IT IS SO ORDERED.


John H. Chun
UNITED STATES DISTRICT JUDGE

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CERTIFICATE OF SERVICE

I hereby certify that on December 18th 2023, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all parties who have appeared in this matter and are eligible to receive CM/ECF notices. In addition, I delivered the foregoing by U.S. Mail to:

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Disclaimer of Interest and Stipulation of 4
Dismissal

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/s/ Khashayar Attaran
KHASHAYAR ATTARAN
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